



# 會計資料及業務資料摘要

## Financial Highlights

### 1. 按中國會計準則及制度編制的本年度財務資料摘要

### 1. GROUP FINANCIAL HIGHLIGHTS PREPARED UNDER THE PRC ACCOUNTING REGULATIONS:

		2001
		人民幣千元
		Rmb'000
利潤總額	Total profit	(811,041)
淨利潤	Net profit	(803,807)
扣除非經常性損益後的淨利潤	Net profit after deduction of non-operating gain and loss	(436,672)
其中：主營業務利潤	Of which: Profit on sales	176,709
其他業務利潤	Other operating income	16,452
營業利潤	Operating profit	(655,107)
投資收益	Investment income	333
補貼收入	Subsidy income	3,730
營業外收支淨額	Net non-operating income and expenses	(159,998)
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	(84,538)
其中：經營活動產生的		
現金流量淨額	Of which: net cash from operating activities	173,602
按香港會計準則計算的	Net profit for 2001 computed according to Hong Kong	
2001年度淨利潤：	accounting standards	(780,140)
按國內會計準則計算的	New profit for 2001 computed according to domestic	
2001年度淨利潤：	accounting standards	(803,807)
註：扣除非經常性損益項目及涉及金額 (單位：人民幣千元)：	Note: Items for deduction of non-operating gain and loss and amount involved (Unit: Rmb '000)	
增值稅返還	Value-added tax refund	3,730
營業外收支淨額	Net non-operating income and expenses	(159,998)
其他	Others	(210,867)
合計：	Total	(367,135)

# 會計資料及業務資料摘要 (續) Financial Highlights (Continued)



## 2. 按中國會計準則及制度編制的公司近三年主要會計資料和財務指標 2. GROUP FINANCIAL HIGHLIGHTS FOR PAST THREE YEARS PREPARED UNDER THE PRC ACCOUNTING REGULATIONS:

指標項目	Item	2001	2000	1999
(1) 主營業務收入(人民幣千元)	Sales revenue (Rmb '000)	<b>1,281,942</b>	1,320,048	1,406,926
(2) 淨利潤/(虧損)(人民幣千元)	Net profit/(loss) (Rmb '000)	<b>(803,807)</b>	(363,597)	(166,837)
(3) 總資產(人民幣千元)	Total assets (Rmb '000)	<b>3,884,190</b>	4,454,892	4,223,589
(4) 股東權益 (不含少數股東權益) (人民幣千元)	Shareholders' fund (excluding minority interests) (Rmb '000)	<b>333,138</b>	1,125,563	1,550,659
(5) 每股收益/(虧損)(人民幣元)	Earnings/(loss) per share (Rmb)	<b>(0.920)</b>	(0.416)	(0.191)
(6) 扣除非經常性損益後的 每股收益/(虧損) (人民幣元)	Earnings/(loss) per share after deduction of non-operating gain and loss (Rmb)	<b>(0.74)</b>	(0.4166)	(0.196)
(7) 每股淨資產(人民幣元)	Net assets per share (Rmb)	<b>0.38</b>	1.29	1.775
(8) 調整後的每股淨資產 (人民幣元)	Adjusted net assets per share (Rmb)	<b>0.34</b>	1.25	1.767
(9) 每股經營活動產生的 現金流入/(流出)淨額 (人民幣元)	Net cash inflow/(outflow) from operating activities per share (Rmb)	<b>0.21</b>	(0.047)	(0.086)
(10) 淨資產收益率(%)	Return on net assets (%)	<b>(241.28)</b>	(32.3)	(10.76)
(11) 加權平均淨資產收益率(%)	Weighted average return on net assets (%)	<b>(111.08)</b>	(27.17)	(10.21)

注： 主要財務指標的計算方法：

每股收益=淨利潤/年度末普通股股份總額

每股淨資產=年度末股東權益/年度末普通股股份總數

調整後的每股淨資產=(年度末股東權益-三年以上的應收款項淨額-待攤費用-待處理(流動、固定資產淨損失-開辦費-長期待攤費用)/年度末普通股股份總數

淨資產收益率=淨利潤/年度末股東權益\*100%

加權平均淨資產收益率=淨利潤/[(年度初股東權益+年度末股東權益)/2]\*100%

每股經營活動產生的現金流量淨額=經營活動產生的現金流量淨額/年度末普通股股份總數

Note: The calculation formulae in respect of major financial items are as follows:

Earnings per share = net profit/aggregate number of shares outstanding at year end

Net assets per share = shareholders' funds at year end/aggregate number of shares outstanding at year end

Adjusted net assets per share = (Shareholders' funds at year end - receivables over 3 years - deferred expenses - net losses of "current and fixed" assets pending disposal - pre-operation expenses - long term deferred expenses) / aggregate number of shares outstanding at year end

Return on net assets = (Net profit/shareholders' funds at year end) x 100%

Weighted average return on net assets = Net profit / [(shareholders' funds at year beginning + shareholders' funds at year end) / 2] x 100%

Net cashflow per share arising from operation = Net cashflow arising from operation/ aggregate number of shares outstanding at year end



會計資料及業務資料摘要 (續)  
Financial Highlights (Continued)

3. 利潤表附表

3. SUPPLEMENTARY STATEMENT TO THE INCOME STATEMENT

報告期利潤		淨資產收益率 (%)		每股收益 (人民幣元)	
		Return on net assets (%)		Earnings per share (Rmb)	
		全面攤薄	加權平均	全面攤薄	加權平均
		Simple average	Weighted average	Simple average	Weighted average
Profit for the reporting period					
主營業務利潤	Main operating profit	53.04	24.42	0.202	0.202
營業利潤	Operating profit	(196.65)	(90.53)	(0.75)	(0.75)
淨利潤	Net profit	(241.28)	(111.08)	(0.92)	(0.92)
扣除非經常性損益後的淨利潤	Net profit after deduction of non-operating gain and loss	(131.08)	(60.34)	(0.5)	(0.5)



4. 按中國會計準則及制度編制的報告期內股東權益變動情況(人民幣千元)

4. CHANGES IN SHAREHOLDERS' FUNDS DURING THE YEAR PREPARED IN ACCORDANCE WITH THE PRC ACCOUNTING RULES AND REGULATIONS (RMB '000)

項目 Item	股本 Share capital 人民幣千元 Rmb'000	資本公積 Capital reserve 人民幣千元 Rmb'000	法定盈餘			累計虧損 Accumulated loss 人民幣千元 Rmb'000	合計 Total 人民幣千元 Rmb'000
			公積金	法定公益金	任意公積金		
			Statutory Common reserve	Statutory Provident fund	Discretionary Common reserve		
			人民幣千元 Rmb'000	人民幣千元 Rmb'000	人民幣千元 Rmb'000		
期初數 At beginning of year	873,370	603,394	47,285	31,808	28,285	(458,578)	1,125,564
本期增加 Increase in current period	-	11,381	806	403	-	(805,016)	(792,426)
本期減少 Decrease in current period	-	-	-	-	-	-	-
期末數 At end of year	873,370	614,775	48,091	32,211	28,285	(1,263,594)	333,138

變化原因：

Reasons for change:

- |   |  |
|---|--|
| <p>(1) 法定盈餘公積金增加的原因是由本公司按照有盈利的子公司的稅後淨利潤的10%提取法定公積金及5%法定公益金所致。</p> <p>(2) 未分配利潤減少的原因是由本年度虧損及計提法定盈餘公積金及公益金。</p> | <p>(1) The increase in statutory surplus reserve was due to transfer of statutory common reserve from the Company's subsidiaries equivalent to 10% of net profit after tax and transfer of 5% of statutory provident fund.</p> <p>(2) The decrease in undistributed profit was due to loss of the year and allocation of statutory surplus reserve and provident fund.</p> |
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## 會計資料及業務資料摘要 (續) Financial Highlights (Continued)

### 5. 財務資料變動超過30%的項目分析：

#### 1) 合併報表項目

1. 其他應收款增加51.93%，為應收"遼信"款項從其他長期資產項目轉入本項目所致。
2. 長期待攤費用增加91%，為經營性房屋裝修費。
3. 應付票減少37%，為票據到期，均已支付。
4. 預收賬款增加59%，為訂貨合同增加及產品結構變化等原因所致。
5. 應付福利費增加97%，為控制福利費支出，減少了費用開支。
6. 應交稅金增加70%，為本年無預繳增值稅。
7. 預提費用減少42%，為支付了利息費用。
8. 長期借款減少37%，為重分類入一年內到期的長期負債。
9. 其他業務利潤增長32%，為提供技術諮詢服務和銷售原材料。
10. 管理費用增長80%，為計提存貨跌價準備47,187,409.08元，計提壞賬準備213,656,415.36元。

### 5. ANALYSIS OF CHANGES OVER 30% IN FINANCIAL DATA

#### 1) Items in Consolidated Statements

1. Other receivables increased by 51.93% was due to the transfer from other long term assets of the amounts due from Liaoning Trust.
2. An increase of 91% in long-term deferred expenses was attributable to expenses incurred in operating housing renovation.
3. Accounts payable decreased 37% as notes was due had been repaid.
4. Advances received increased by 59% due to an increase in orders and change of products portfolio.
5. Welfare payable increased by 97% as a result of reduction in expenditure following control of social welfare expenses.
6. Tax payable increased by 70% as there was no value-added tax paid in advance.
7. Accrued expenses decreased by 42% was due to repayment of interest expenses.
8. Long-term borrowings decreased by 37% was due to reclassification to current liabilities.
9. An increase of 32% in other operating profit was attributable to provision of technology consultancy and sales of raw materials.
10. Management fees increased by 80% was due to provision for slow moving inventories amounting to Rmb47,187,409.08 and provision for bad debt amounting to Rmb213,656,415.36.



5. 財務資料變動超過30%的項目分析：(續)

2) 母公司報表項目

1. 貨幣資金減少59%，為定期存單歸還短期借款。
2. 長期股權投資減少62%，為確認子公司投資收益。
3. 長期待攤費用減少85%，為攤銷海星融資仲介費。
4. 短期借款減少59%，為償還借款。
5. 其他應付款增長81%，為收到往來款。
6. 長期借款減少100%，為重分類入一年內到期的長期負債。
7. 財務費用增長222%，為減少了與關聯方資金佔用費用所得的利息收入。

5. ANALYSIS OF CHANGES OVER 30% IN FINANCIAL DATA (Continued)

2) Items in the Company's Statements

1. Cash decreased by 59% was due to time deposit being used to repay short-term borrowings.
2. Long-term equity investment decreased by 62% after recognition of investment return of the subsidiaries.
3. Long-term deferred expenses decreased by 85% as intermediary fees to Haixin Finance had been amortized.
4. Short-term borrowings decreased by 59% was due to repayment of borrowings.
5. Other accounts payable increased by 81% was due to receipts of current accounts.
6. Long-term borrowings decreased by 100% was due to reclassification to current liabilities.
7. Finance cost increased by 222% was due to a decrease in interest income arising from amount due from a related party.



會計資料及業務資料摘要 (續)  
Financial Highlights (Continued)

6. 按香港普遍採納之會計準則編制的財務資料摘要 6. FINANCIAL HIGHLIGHTS PREPARED UNDER HKGAAP

1) 綜合損益表：

1) Consolidated Income Statement:

		2001	2000	1999
營業額	Turnover	<b>1,278,776</b>	1,311,922	1,398,050
銷售成本	Cost of sales	<b>(1,098,367)</b>	(1,143,320)	(1,100,983)
毛利	Gross profit	<b>180,409</b>	168,602	297,067
其他收入	Other income	<b>25,386</b>	12,675	26,849
分銷成本	Distribution cost	<b>(166,300)</b>	(135,424)	(78,455)
管理費用	Administrative expenses	<b>(699,771)</b>	(313,019)	(318,292)
其他營業支出	Other operating expenses	<b>(9,779)</b>	(7,429)	(8,825)
經營虧損	Operating loss	<b>(670,055)</b>	(274,595)	(81,656)
財務費用	Finance cost	<b>(117,363)</b>	(96,117)	(86,328)
應佔聯營公司盈利	Share of profits of associates	<b>44</b>	4,241	1,600
除稅前虧損	Loss before taxation	<b>(787,374)</b>	(366,471)	(166,384)
稅項	Taxation	<b>1,806</b>	(302)	(2,059)
除稅後虧損	Loss after taxation	<b>(785,568)</b>	(366,773)	(168,443)
少數股東權益	Minority interests	<b>5,428</b>	2,036	107
股東應佔虧損	Loss attributable to shareholders	<b>(780,140)</b>	(364,737)	(168,336)
撥入儲備	Transfer to reserve	<b>(1,209)</b>	(49)	(1,248)
本年度保留虧損	Retained loss for the year	<b>(781,349)</b>	(364,786)	(169,584)
每股虧損(人民幣元)	Loss per share (Rmb)	<b>(0.893)</b>	(0.418)	(0.193)



6. 按香港普遍採納之會計準則編制的財務資料摘要 (續) 6. FINANCIAL HIGHLIGHTS PREPARED UNDER HKGAAP (Continued)

指標項目	Item	2001	2000	1999	1998	1997
1) 營業額(人民幣千元)	Turnover (Rmb '000)	1,278,776	1,311,922	1,398,050	1,541,205	1,563,395
2) 股東應佔虧損	(Loss)/profit attributable to shareholders	(780,140)	(364,737)	(168,336)	6,417	84,022
3) 總資產(人民幣千元)	Total assets (Rmb '000)	3,901,722	4,454,892	4,263,628	4,156,726	3,649,389
4) 股東權益 (不含少數股東權益) (人民幣千元)	Shareholders' funds (excluding minority interests) (Rmb '000)	345,423	1,125,563	1,547,659	1,715,995	1,709,578
5) 每股收益/(虧損) (人民幣元)	Earnings/(loss) per share (Rmb)	(0.893)	(0.418)	(0.193)	0.007	0.096
6) 每股淨資產(人民幣元)	Net assets per share (Rmb)	0.40	1.29	1.772	1.965	1.957
7) 調整後的每股淨資產 (人民幣元)	Adjusted net assets per share (Rmb)	0.36	1.25	1.733	1.910	1.881
8) 淨資產收益率(%)	Return on net assets (%)	(225.85)	(32.4)	(10.88)	0.37	4.91
9) 加權平均淨資產 收益率(%)	Weighted average return on net assets (%)	(107.2)	(27.29)	(10.32)	0.37	5.04